

**CERTAIN PART-YEAR RESIDENTS
MUST ENCLOSE SCHEDULE HC**

**FOR PRIVACY ACT NOTICE
SEE INSTRUCTIONS.**

Mass. Nonresident/Part-Year Resident Tax Return 2008

FIRST NAME Ell LAST NAME Bury TAXPAYER'S SOCIAL SECURITY NUMBER 400082000
 FIRST NAME Anne LAST NAME Bury TAXPAYER'S SOCIAL SECURITY NUMBER 400082100
 ADDRESS 2 Yawkey Way Apt #1 Boston MA 021230132
 CITY Boston STATE MA ZIP CODE 021230132

Select only one: Nonresident ☒ Part-year resident ☐ Filing as both a nonresident and part-year resident (see instr.) Nonresident composite return (see instr.)
☒ Fill in if name/address has changed since 2007. If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): Primary ☐ Spouse ☐
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): You ☐ Spouse ☐
 State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You ☐ \$1 Spouse, if filing jointly Total \$ 1
☒ Fill in if noncustodial parent ☐ Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): You ☐ Spouse ☐

1 Filing status: (select one only) Single ☒ Married filing joint return ☐ Married filing separate return. (see instructions)
 Head of household (see instructions) (if other than above)

2 Part-Year residents only:
 Dates as Massachusetts resident: From 07012008 To 12312008
 Total days as Massachusetts resident 183 + 365 = 25013
Whole-dollar method only. Do not use cents.

3 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions. 62,401.00

4 Exemptions:
 a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,600. If married filing jointly, enter \$8,800 8,800.00 4a
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number 4 x \$1,000. 4b 4,000.00
 You must enclose Schedule DI.
 c. Age 65 or over before 2009: You ☒ Spouse. Enter number 1 x \$700. 4c 700.00
 d. Blindness: You ☒ Spouse. Enter number 1 x \$2,200. 4d 2,200.00
 e. 1. Medical/Dental 695.00 2. Adoption 605.00 1 + 2 = 4e 1,300.00
 From U.S. Schedule A, line 4 See instructions
 f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a 17,000.00 4f

INCOME

Nonresidents report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents** report in lines 5 through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete and enclose Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) 60,000.00
6 Taxable pensions and annuities (see instructions) 300.00

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Taxpayer's Signature Ell Bury Date 229 Preparer's Signature Joe Smith Taxpayer's ID # 410001000
 Spouse's Signature Anne Bury Date 229 Preparer's ID # 6171009999 Taxpayer's ID # 411268369
 Authorized agent's Signature Joe Smith Date 222009



MASSACHUSETTS

400082000

2008 FORM 1-NR/PY,
PAGE 2

7 a. ▶ 217.00 - b. ▶ 200.00 a - b = 7 , , 17.00
Massachusetts bank interest Exemption amount

Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0").

8 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ▶ 8 1,000,000.00

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 9 X 999,999.00

10 a. Unemployment compensation ▶ 10a , 160.00

b. Massachusetts state lottery winnings ▶ 10b , 923.00

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 11 , 1,000.00

12 **TOTAL 5.3% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 , 62,401.00

13 **NONRESIDENT APPORTIONMENT WORKSHEET.** You **cannot** apportion Massachusetts wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Massachusetts source income. Use **only** when income from employment/business is earned both inside and outside Massachusetts **and** the exact Massachusetts amount is not known.

Basis: working days miles sales other: _____

a. Working days (or other basis) outside Massachusetts 13a , , 00

b. Working days (or other basis) inside Massachusetts 13b , , 00

c. Total working days. Add line 13a and line 13b 13c , , 00

d. Nonworking days (holidays, weekends, etc.) 13d , , 00

e. Massachusetts ratio. Divide line 13b by line 13c ▶ 13e , , 00

f. Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) ... 13f , , 00

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2 13g , , 00

14 **NONRESIDENT DEDUCTION & EXEMPTION RATIO.** Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.

a. Total 5.3% income (from line 12). **Not less than "0"** 14a , , 00

b. Interest income (smaller of line 7a or line 7b) 14b , , 00

c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. **Not less than "0."**) 14c , , 00

d. Total income this return. Add lines 14a, b and c 14d , , 00

e. Non-Massachusetts source income. **Not less than "0."** See instructions. ▶ 14e , , 00

f. Total income. Add line 14d and line 14e. See instructions 14f , , 00

g. Deduction and exemption ratio. Divide line 14d by line 14f 14g , , 00

DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts income reported on this return.

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ▶ 15a 1,400.00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ▶ 15b 1,581.00



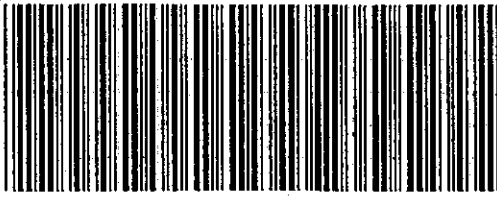
Bury

400082000

- 16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions). 16 , 0.00
- 17 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
Not more than two: a. $\times \$3,600 = 3600$ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 17 1,805.00
- 18 Rental deduction. Total rental deduction cannot exceed \$3,600 (\$1,800 if married filing separately). See instructions.
Total rent paid in 2008: a. $\div 2 = 00$ 18 0.00
Nonresidents, during 2008 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If Yes, you do **not** qualify for this deduction.
- 19 Other deductions from Schedule Y, line 16 (enclose Schedule Y) 19 , 419.00
- 20 TOTAL DEDUCTIONS. Add lines 15 through 19. 20 , 5205.00
- 21 5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"** 21 , 57,196.00
- 22 Exemption amount (from line 4h). a. 17,000.00 22 8,522.00
- 23 5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. **Not less than "0."**
If line 21 is less than line 22, see instructions. 23 , 48,674.00
- 24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. **Not less than "0."**
(enclose Schedule B) 24 , 1,313.00
- 25 TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24. 25 , 49,987.00
- 26 TAX ON 5.3% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .053.
Note: If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. $\times .053 = 2,648.24$ 26 , 2,648.24
- 27 12% INCOME from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).
a. $\times .12 = 400$ 27 , 4.00
- 28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). **Not less than "0."** Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS $\times .15 = 1,060.00$ 28 , 1,060.00
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) $\times .15 = 250.00$
- 29 Credit recapture amount (enclose Schedule H-2; see instructions).
BC EOA LIH HR 29 , 250.00
- 30 If you qualify for No Tax Status, fill in oval and enter "0" on line 31. Complete Schedule NTS-L-NR/PY $\times .15 = 3,059.00$ 30 , 3,059.00
- 31 TOTAL INCOME TAX. Add lines 26 through 29 31 , 5,957.24
- CREDITS
- 32 Limited Income Credit. Complete Schedule NTS-L-NR/PY 32 , 0.00
- 33 Credits from Schedule Z, line 11 33 , 50.00
- 34 Credits from Schedule Z, line 14 (part-year residents only) 34 , 488.00
- 35 Total credits. Add lines 32 through 34 35 , 538.00
- 36 INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. **Not less than "0"** 36 , 5,419.24



37	Voluntary contributions:		
	a. Endangered Wildlife Conservation	▶ 37a	, 11.00
	b. Organ Transplant Fund	▶ 37b	, 12.00
	c. Massachusetts AIDS Fund	▶ 37c	, 13.00
	d. Massachusetts United States Olympic Fund	▶ 37d	, 14.00
	e. Massachusetts Military Family Relief Fund	▶ 37e	, 15.00
	Total. Add lines 37a through 37e	▶ 37	, 65.00
38	Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0"		▶ 38 , 17.00
39	Health care penalty for certain part-year residents (from worksheet in instructions):		
	a. You ▶ .00	b. Spouse ▶ .00	a + b = 39 , .00
40	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39		▶ 40 , 2,603.00
41	Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA)		▶ 41 , 403.00
42	2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund)		▶ 42 , 20.00
43	2008 Massachusetts estimated tax payments (do not include amount in line 42)		▶ 43 , 100.00
44	Payments made with extension		▶ 44 , .00
45	Earned Income Credit: a. Number of qualifying children ▶		
	Amount from U.S. return ▶ 980.00	× .15 = 147	(Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 45 74.00
46	Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB)		▶ 46 400.00
47	Refundable film credit (see instructions)		▶ 47 , 6.00
48	TOTAL. Add lines 41 through 47		▶ 48 , 1,003.00
49	OVERPAYMENT. If line 40 is smaller than line 48, subtract line 40 from line 48. If line 40 is larger than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51		▶ 49 , .00
50	Amount of overpayment you want APPLIED to your 2009 ESTIMATED TAX		▶ 50 , .00
51	THIS IS YOUR REFUND. Subtract line 50 from line 49.		
	Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204		▶ 51 , .00
	Direct Deposit of Refund. See instructions. Type of account (you must select one): ▶		Checking Savings
	Routing number (first two digits must be 01-12 or 21-32) Account number		
52	TAX DUE. Subtract line 48 from line 40. Pay online at www.mass.gov/dor, or use Form PV		▶ 52 , 1,600.00
	Pay in full. Write Social Security number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts.		
	Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.		
	Add to total in line 52, if applicable:		
	Interest ▶ .00	Penalty ▶ .00	M-2210 amount ▶ .00
	▶ Exception. Enclose Form M-2210		



2008 Schedule INC XXXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

ELL

S BURY

400082000

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999911	190	25000	1400	
99 9999922	213	35000		1581
TOTALS	403	60000	1400	1581

Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
99 9999333	0	300
99 9999334	0	160
99 9999555	0	923
99 9999666	0	217
99 9999123	0	1285
99 9999321	0	28
TOTALS	0	2913

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



SOCIAL SECURITY NUMBER

400082000

Dependent Information

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME Pat M.I. LAST NAME Bury

RELATIONSHIP TO TAXPAYER Child IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

2. SOCIAL SECURITY NUMBER

400082004

DATE OF BIRTH

07041990

2. FIRST NAME Chris M.I. LAST NAME Bury

RELATIONSHIP TO TAXPAYER Child IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

3. SOCIAL SECURITY NUMBER

400082003

DATE OF BIRTH

07041990

3. FIRST NAME Al M.I. LAST NAME Bury

RELATIONSHIP TO TAXPAYER Child IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

4. SOCIAL SECURITY NUMBER

400082002

DATE OF BIRTH

07041990

4. FIRST NAME Nonam M.I. LAST NAME Bury

RELATIONSHIP TO TAXPAYER Child IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

5. SOCIAL SECURITY NUMBER

400082001

DATE OF BIRTH

01012001

5. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

6. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

7. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

8. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

9. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

10. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

► Yes

DATE OF BIRTH



**YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HC
WITH YOUR RETURN.**

FIRST NAME

LAST NAME

SPECIAL SECTION NUMBER

Bury

400082000

Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY.

20

Most Massachusetts residents age 18 and over are required to have health insurance if it is affordable for them or be subject to a penalty. Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

- 1 a. Date of birth ▶ 04051950 b. Spouse's date of birth ▶ 05061942
- c. Family size (see instructions) ▶ 06
- 2 Federal adjusted gross income. If married filing separately, see instructions.
(from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) ▶ 2 , 62,401.00
- 3 Did you have health insurance at any point during 2008? ▶ 3 You: ☒ Yes ☐ No
Spouse: ☒ Yes ☐ No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No** or each spouse has different coverage, see instructions.

If you answer **No**, go to line 6 on page 2. If you answer **Yes**, follow the instructions below.

If you were enrolled in **Medicare**, **Veterans Administration Program**, **Tri-Care** or "Other" government health coverage at any point during 2008, go to line 5 on page 2. **Note:** See below if you were enrolled in **MassHealth** or **Commonwealth Care**.

If you were enrolled in **MassHealth** and/or **Commonwealth Care** and private insurance, fill in the oval(s). Also, complete Part A and/or Part B below and then go to line 4. If you **only** had **MassHealth** and/or **Commonwealth Care** fill in the oval(s) and go to line 4.

If you were enrolled in private health insurance, complete Part A and/or Part B below, using Form MA 1099-HC (see instructions if you did not receive Form MA 1099-HC from your carrier) and go to line 4.

Note: If you (and/or your spouse if married filing a joint return) had more than two insurance companies, complete Schedule HC-CS, Health Care Continuation Sheet (see instructions) to report the additional insurance company information, and fill in oval: ▶

PART A. YOUR HEALTH INSURANCE

NAME OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

Tufts

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

6173223

NAME OF HEALTH PLAN OR PROGRAM (see instructions for Form MA 1099-HC)

Joel's Wellness Co

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

10

91234076312345676543

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

NAME OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

BC BS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

0123210

NAME OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

Uncle Billy's Insurance

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY OR ADMINISTRATION (see instructions for Form MA 1099-HC)

066321

- 4 Were you insured for all of 2008? ▶ 4 You: ☒ Yes ☐ No
Spouse: ☒ Yes ☐ No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **No**, go to line 6. If you answer **Yes**, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME

LAST NAME

FEDERAL IDENTIFICATION NUMBER

Bury

400082000

5 If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or "Other" government health coverage at any point during 2008 fill in the oval below for the plan in which you were enrolled. Skip the remainder of this schedule and continue completing your tax return. See instructions for information regarding "Other" government health coverage.

5a. ▶ You: Medicare ☐ Veterans Administration Program ☐ Tri-Care ☐ Other (enter name of program below) ☐
5b. ▶ Spouse: Medicare ☐ Veterans Administration Program ☐ Tri-Care ☐ Other (enter name of program below) ☐

NAME OF INDIVIDUAL CARRIER OR PROGRAM

NAME OF INDIVIDUAL CARRIER OR PROGRAM FOR SPOUSE

6 Was your income in 2008 at or below 150% of the federal poverty level (see table in instructions)? **▶ 6** Yes ☒ No ☐

If you answer **Yes**, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return. If you answer **No**, go to line 7.

7 Were you uninsured for **all** of 2008? **▶ 7** You: Yes ☒ No ☐
Spouse: Yes ☒ No ☐

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **Yes**, go to line 9a. If you answer **No**, go to line 8.

8 Complete this section **only** if you, and/or your spouse if married filing jointly, were uninsured for part, but not all of 2008. Fill in the ovals below for the months you were covered, using Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered at least **15 days or more**.

See instructions if, during 2008, you turned 18, you were a part-year resident or a taxpayer was deceased.

MONTHS COVERED BY HEALTH INSURANCE

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SPOUSE:							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

If you had four or more consecutive months without health insurance (four or more blank ovals in a row), go to line 9a. Otherwise, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return.

9 **a. RELIGIOUS EXEMPTION.** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? **▶ 9a** You: Yes ☒ No ☐
Spouse: Yes ☒ No ☐

If you answer **Yes**, go to line 9b. If you answer **No**, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

b. If you are claiming a religious exemption in line 9a, did you receive medical health care during the 2008 tax year? **▶ 9b** You: Yes ☐ No ☐
Spouse: Yes ☐ No ☐

If you answer **No** to line 9b, skip the remainder of this schedule and continue completing your tax return. If you answer **Yes** to line 9b, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

10 **CERTIFICATE OF EXEMPTION.** Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the entire 2008 tax year or for the period you were uninsured in 2008? **▶ 10** You: ☒ Yes ☐ No ☐
Spouse: ☒ Yes ☐ No ☐

If you answer **Yes**, enter the certificate number below, skip the remainder of this schedule and continue completing your tax return. If you answer **No** to line 10, go to line 11. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR CERTIFICATE NUMBER

SPOUSE'S CERTIFICATE NUMBER

MAHCC002 MAHCC003

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME

LAST NAME

SOCIAL SECURITY NUMBER

Bury

400082000

NOTE: This section will require the use of worksheets and tables found in the instructions. You **must** complete the worksheet(s) to determine if health insurance was affordable to you during the 2008 tax year.

- 11** Did your employer offer affordable health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? **11** You: ☒ Yes ☐ No
Spouse: ☒ Yes ☐ No

If your employer did not offer health insurance, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed, go to line 12.

If you answer **No**, go to line 12. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions.

- 12** Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? **12** You: ☐ Yes ☐ No
Spouse: ☐ Yes ☐ No

If you answer **No**, go to line 13. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions.

- 13** Were you able to afford private health insurance as determined by completing the Schedule HC Worksheet for Line 13 in the instructions? **13** You: ☐ Yes ☐ No
Spouse: ☐ Yes ☐ No

If you answer **No**, you are not subject to a penalty. Continue completing your tax return. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

You may appeal the application of the health care penalty to you. The grounds for an appeal are explained in the instructions. If you believe you have grounds for appealing the penalty, fill in the oval below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By filling in the oval below, you are authorizing the DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal. After you file your return, you will receive a follow-up letter from the Connector Authority asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that form within the time specified will lead to dismissal of your appeal. Once the Connector Authority receives your documentation, it will be reviewed. You may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

YOU: ☐ I wish to appeal the tax penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

SPOUSE: ☐ I wish to appeal the tax penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

Note: Your appeal will not be processed, and you will be assessed the Health Care Penalty, if you do not fill in the oval.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

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Health Care Information Continuation Sheet

20

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you answer **Yes** to question 3 of Schedule HC and had more than two private health insurance companies. **Note:** Your two most recent health insurance companies should be reported on Schedule HC, line 3. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

PART A. YOUR HEALTH INSURANCE

NAME OF THE INSURANCE COMPANY (Do not include "Health Plan" or "Health Insurance Company")

Smittys HC Inc

FEDERAL IDENTIFICATION NUMBER (Do not include "Health Plan" or "Health Insurance Company")

SHC00073

NAME OF THE INSURANCE COMPANY (Do not include "Health Plan" or "Health Insurance Company")

Sullys New Age Health Care Insurance Co

FEDERAL IDENTIFICATION NUMBER (Do not include "Health Plan" or "Health Insurance Company")

SNAHCIC00001

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

NAME OF THE THIRD PARTY (Do not include "Health Plan" or "Health Insurance Company")

Big Insurance

FEDERAL IDENTIFICATION NUMBER (Do not include "Health Plan" or "Health Insurance Company")

973BI376543

NAME OF THE INSURANCE COMPANY (Do not include "Health Plan" or "Health Insurance Company")

Sullys New Age Health Care Insurance Co

FEDERAL IDENTIFICATION NUMBER (Do not include "Health Plan" or "Health Insurance Company")

SNAHCIC00002



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

Beary

400082000

Interest, Dividends and Certain Capital Gains and Losses

20

Part 1. Interest and Dividend Income

If you received any interest income other than interest from Massachusetts banks, or if you received more than \$1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of \$1,500 or less on Form 1, line 20 or Form 1-NR/PY, line 24. In all cases enter 5.3% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2) . . . 1	,	1,502.00
Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a) 2	,	28.00
Other interest and dividends not included above (enclose statement) 3	,	.00
Total interest and dividends. Add lines 1, 2 and 3 4	,	1,530.00
Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) 5	,	217.00
Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) . 6	,	.00
Subtotal: Line 4 minus lines 5 and 6. Not less than "0" 7	,	1,313.00
Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions 8	,	.00
Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 9	,	1,313.00

Part 2. Short-Term Capital Gains/Losses & Long-Term Gains on Collectibles

Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) 10	,	37.00
Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11) 11	,	.00
Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) 12	,	.00
Add lines 10 through 12 13	,	37.00
Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . 14	,	.00
Subtotal: Subtract line 14 from line 13. Not less than "0" 15	,	37.00
▼ If showing a loss, mark an X in box at left		
Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) 16	,	.00
Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) 17	,	.00
Prior short-term unused losses for years beginning after 1981 (from 2007 Massachusetts Schedule B, line 40) 18	,	.00
Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20 19	,	37.00
Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 20	,	.00

BE SURE TO COMPLETE SCHEDULE B, PARTS 3 AND 4, ON OTHER SIDE.



SOCIAL SECURITY NUMBER

400082000

Available short-term losses. Combine lines 19 and 20. See instructions 21	,	,	.00
Short-term losses applied against long-term gains. See instructions 22	,	,	.00
Short-term losses available for carryover in 2009. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4 23	,	,	.00
Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions. .	,	,	37.00
Long-term losses applied against short-term gain. See instructions. 25	,	,	.00
Subtotal. Subtract line 25 from line 24 26	,	,	37.00
Long-term gains deduction. Complete only if lines 11 and 26 are greater than "0." If line 11 shows a gain, enter 50% of line 11 minus 50% of losses in lines 16, 17, 18 and 25, but not less than "0" . . . 27	,	,	.00
Short-term gains after long-term gains deduction. Subtract line 27 from line 26. 28	,	,	37.00

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

Enter the amount from line 9 29	,	1,313.00
Short-term losses applied against interest and dividends. Enter the amount from line 20. 30	,	.00
Subtotal interest and dividends. Subtract line 30 from line 29. See instructions 31	,	1,313.00
Long-term losses applied against interest and dividends (from worksheet in instructions) 32	,	.00
Adjusted interest and dividends. Subtract line 32 from line 31 33	,	1,313.00
Enter the amount from line 28 34	,	37.00

Part 4. Taxable Interest, Dividends and Certain Capital Gains

Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34 35	,	1,350.00
Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1, line 17 or Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21 36	,	.00
Subtract line 36 from line 35. Not less than "0" 37	,	1,350.00
If line 37 is greater than or equal to line 9, enter the amount from line 9 here and on Form 1, line 20 or Form 1-NR/PY, line 24. If line 37 is less than line 9, enter the amount from line 37 here and on Form 1, line 20 or Form 1-NR/PY, line 24 38	,	1,313.00
Taxable 12% capital gains. Subtract line 38 from line 37. Not less than "0." Enter result here and on Form 1, line 23a or Form 1-NR/PY, line 27a 39	,	37.00
Available short-term losses for carryover in 2009. Enter amount from line 23. If line 23 was not completed, enter "0" 40	,	.00



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

Bury

400 08 2000

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do **not** file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at www.mass.gov/dor.

Long-Term Capital Gains and Losses Excluding Collectibles

20

Long-Term Capital Gains and Losses, Excluding Collectibles

▼ If showing a loss, mark an X in box at left

Enter amounts included in U.S. Schedule D, line 8, col. f	1	,	100.00
Enter amounts included in U.S. Schedule D, line 9, col. f	2	,	200.00
Enter amounts included in U.S. Schedule D, line 11, col. f	3	,	.00
Enter amounts included in U.S. Schedule D, line 12, col. f	4	,	400.00
Enter amounts included in U.S. Schedule D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10	5	,	300.00
Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions.	6	,	1,000.00
Carryover losses from prior years. See instructions.	7	,	.00
Combine lines 1 through 7.	8	,	2,000.00
Differences, if any. See instructions.	9	,	.00
Adjusted capital gains and losses. See instructions.	10	,	2,000.00
Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.	11	,	.00
Subtotal. Subtract line 11 from line 10. See instructions.	12	,	2,000.00
Capital losses applied against capital gains. See instructions	13	,	.00
Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14	,	2,000.00
Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	,	.00
Subtotal. Combine line 14 and line 15. See instructions.	16	,	2,000.00
Allowable deductions from your trade or business (from Schedule C-2). See instructions.	17	,	.00
Subtotal. Subtract line 17 from line 16. Not less than "0"	18	,	2,000.00
Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly	19	,	.00
Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0"	20	,	2,000.00
Tax on long-term capital gains. Multiply line 20 by .053 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. Note: If choosing the optional 5.85% tax rate, multiply line 20 by .0585.	21	,	106.00
Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22	,	.00



If substituting U.S. Schedule C
or C-EZ, see instructions.

Ovals must be filled in completely. Example: If any line shows a loss, mark an X in box at left of the line.

Massachusetts Profit or Loss from Business

20

FIRST NAME Ell M.I. LAST NAME Bury
BUSINESS NAME Petite Paulais Pretty-N-Pink
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE
Dress maker
ADDRESS
7 Browne Blvd
CITY/TOWN/POST OFFICE Greenboro STATE MA ZIP + 4 02116

SOCIAL SECURITY NUMBER OF PROPRIETOR
400082000
EMPLOYER IDENTIFICATION NUMBER (if any)
037666123
PRINCIPAL BUSINESS CODE (from U.S. Schedule C)

NUMBER OF EMPLOYEES
4
Accounting Method: ☒ Cash ☐ Accrual
Other (specify) _____

Did you materially participate in the operation of this business during 2008? (If "no," see line 33 instructions) ☒ Yes ☐ No

Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2008? ☐ Yes ☒ No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.

Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here:

a. Gross receipts or sales	<u>3,000,016.00</u>	<input type="checkbox"/> If showing a loss, mark an X in box at left
b. Returns and allowances	<u>, , 16.00</u> a - b = 1	<u>3,000,000.00</u>
Cost of goods sold and/or operations (Schedule C-1, line 8)		<u>1,000,000.00</u>
Gross profit. Subtract line 2 from line 1		<u>2,000,000.00</u>
Other income. Do not include interest income (other than from Mass. banks) and dividends		<u>5,000,000.00</u>
Total income. Add line 3 and line 4		<u>7,000,000.00</u>
Advertising		<u>, , 60.00</u>
Bad debts from sales or services		<u>, , 70.00</u>
Car and truck expenses		<u>, 169,320.00</u>
Commissions and fees		<u>, , 40.00</u>
Depletion		<u>, , 780.00</u>
Depreciation and Section 179 deduction		<u>, , 100.00</u>
Employee benefit programs (other than in line 17)		<u>, 900,000.00</u>
Insurance (other than health)		<u>, 300.00</u>
Interest:		
a. mortgage interest paid to financial institutions	<u>, 92,700.00</u>	<u>, , .00</u>
b. other interest	<u>, 2,000.00</u> a + b = 14	<u>, 94,700.00</u>
Legal and professional services		<u>, 999.00</u>
Office expense		<u>, 3,001.00</u>
Pension and profit-sharing plans		<u>, 80,000.00</u>



SOCIAL SECURITY NUMBER

400082000

Rent or lease:			
a. vehicles, machinery and equipment	, , 90.00		
b. other business property	, , 55.00	a + b = 18	, , 145.00
Repairs and maintenance		19	, 7,855.00
Supplies (not included on Schedule C-1)		20	200,000.00
Taxes and licenses		21	, 40,000.00
Travel		22	300,000.00
a. Total meals and entertainment	, 150,000.00		
b. Enter 50% of 23a subject to limitations	, 75,000.00	a - b = 23	, 75,000.00
Utilities		24	, 120,000.00
Wages (before U.S. jobs credit)		25	, 4,000.00
Other expenses		26	, 1,000.00
Total expenses. Add lines 6 through 26		27	2,000,000.00
Tentative profit or loss. Subtract line 27 from line 5		28	5,000,000.00
Expenses for business use of your home		29	3,010,000.00
Abandoned Building Renovation Deduction		30	, 990,000.00
Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33.		31	1,000,000.00
Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? Yes No. If "yes," enter amount here and in Mass. Sch. B, line 3		32	, , .00
If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a, enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.		33a. All investment at risk.	33b. Some investment is not at risk.

Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: <input checked="" type="checkbox"/> Cost <input type="checkbox"/> Lower of cost or market <input type="checkbox"/> Other (enclose explanation)	
Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Inventory at beginning of year (if different from last year's closing inventory, enclose explanation)	1 , 100.00
a. Purchases	3,000,900.00
b. Items withdrawn for personal use	, 900.00
	a - b = 2 3,000,000.00
Cost of labor (do not include salary paid to yourself)	3 1,999,900.00
Materials and supplies	4 , 20,000.00
Other costs (enclose statement)	5 3,980,000.00
Add lines 1 through 5	6 9,000,000.00
Inventory at end of year	7 8,000,000.00
Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2	8 1,000,000.00



Schedule E-1 Real Estate and Royalty Income and Loss

2008

**Massachusetts
Department of
Revenue**

Form 1 and Form 1 NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties.

Name Bury Social Security number 400-082-000

Type of real estate Rental Street address 1 B ST City/town Boston State MA Zip 02129

Check applicable box: ☒ Real estate ☐ Royalty

Income or Loss from Rental Real Estate and Royalties

Income

1 Rents received 1 1000

2 Royalties received 2

Expenses

3 Advertising 3 500

4 Auto and travel 4 600

5 Cleaning and maintenance 5 700

6 Commissions 6 800

7 Insurance 7 900

8 Legal and other professional fees 8 1000

9 Management fees 9 1100

10 Mortgage interest paid to banks, etc. 10 1200

11 Other interest 11 1300

12 Repairs 12 1400

13 Supplies 13 1500

14 Taxes 14 1600

15 Utilities 15 1700

16 Other expenses. Enclose statement 16 1800

17 Add lines 3 through 16 17 16100

18 Depreciation expense or depletion 18 4900

19 Total expenses. Add lines 17 and 18 19 21000

20 Income or loss from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties).
See U.S. Schedule E, line 22. 20 -20000

21 Deductible rental real estate loss. Your rental real estate loss on line 20 may be limited. See U.S. Schedule E, line 23 21 -20000

22 Income. Enter positive amounts shown on line 20. Do not include any losses 22

23 Losses. Add royalty losses from line 20 and rental real estate losses from line 21 23 -20000

24 Total rental real estate and royalty income or loss. Combine lines 22 and 23 24 -20000

25 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? ☐ Yes ☒ No



Schedule E-2 Partnership and S Corporation Income and Loss

2008

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations.

Name Bury Social Security number 400-082-000
Name of entity Betty & Wilma's Partnership Federal Identification number 012 210 344

Check applicable box: ☐ Domestic S corporation ☐ Foreign S corporation ☒ Domestic partnership ☐ Foreign partnership

Income or Loss from Partnerships and S Corporations

1	Passive loss allowed. Attach U.S. Form 8582 if required.	1	5000
2	Passive income (from U.S. Schedule K-1).	2	500
3	Non-passive loss (from U.S. Schedule K-1).	3	6000
4	Section 179 expense deduction (from U.S. Form 4562)	4	990
5	Non-passive income (from U.S. Schedule K-1)	5	1500
6	Add lines 2 and 5	6	2000
7	Add lines 1, 3 and 4	7	-11990
8	Partnership or S corporation income or loss. Combine lines 6 and 7	8	-9990
9	Interest from non-Massachusetts banks and dividends if included in line 8. Enter here and include in Schedule B, line 3.	9	
10	Interest from Massachusetts banks if included in line 8. Enter here and include in Form 1, line 5a or Form 1-NR/PY, line 7a.	10	9
11	Total partnership and S corporation income or loss. Subtract the total of lines 9 and 10 from line 8.	11	-9999
12	Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or reimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13	Check if any amount of this investment not at risk <input checked="" type="checkbox"/>		



Schedule E-3 **Estate, Trust, REMIC and Farm** **Income and (Loss)**

2008

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name Bury Social Security number 400-082-000
 Name of entity Empty Trust Federal Identification number 011-022-032

Check one only: ☒ Estate/Trust ☐ REMIC ☐ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	<u>20000</u>
2	Passive income (from U.S. Schedule K-1)	2	<u>30000</u>
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	<u>100000</u>
4	Other income (from U.S. Schedule K-1)	4	<u>10000</u>
5	Combine lines 2 and 4	5	<u>40000</u>
6	Combine lines 1 and 3	6	<u>(120000)</u>
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	<u>-80000</u>
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	<u>-80000</u>
10	Interest (other than from Massachusetts banks) and dividends if included on line 9	10	<u>20000</u>
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	<u>20000</u>
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	<u>-100000</u>

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	
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Schedule E-3 **Estate, Trust, REMIC and Farm** **Income and (Loss)**

2008

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name Bury Social Security number 400-082-000
 Name of entity Remy Federal Identification number 011-022-031

Check one only: ☐ Estate/Trust ☒ REMIC ☐ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	()
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	-10000
16	Income (from U.S. Schedule Q, line 3b)	16	40000
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	30000

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	
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Schedule E-3 **Estate, Trust, REMIC and Farm** **Income and (Loss)**

2008

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name Bury Social Security number 400-082-000
 Name of entity Lost Federal identification number 011-022-030

Check one only: ☐ Estate/Trust ☐ REMIC ☒ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	()
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	<u>-850000</u>
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Schedule E Supplemental Income and Loss

2008

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E to report income and loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICS, etc.

Name

Bury

Social Security number

4000 82 000

Income or Loss from Real Estate and Royalties

Income

Total

1 Rents received	1	1000
2 Royalties received	2	

Expenses

3 Advertising	3	500
4 Auto and travel	4	600
5 Cleaning and maintenance	5	700
6 Commissions	6	800
7 Insurance	7	900
8 Legal and other professional fees	8	1000
9 Management fees	9	1100
10 Mortgage interest paid to banks, etc.	10	1200
11 Other interest	11	1300
12 Repairs	12	1400
13 Supplies	13	1500
14 Taxes	14	1600
15 Utilities	15	1700
16 Other expenses	16	1800
17 Add lines 3 through 16	17	16100
18 Depreciation expense or depletion	18	4900
19 Total expenses. Add lines 17 and 18	19	21000
20 Income or loss from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties).	20	-20000
21 Deductible rental real estate loss	21	-20000
22 Income. Add positive amounts shown on line 20. Do not include any losses	22	
23 Losses. Add royalty losses from line 20 and rental real estate losses from line 21. Enter total losses here	23	-20000
24 Total rental real estate and royalty income or loss	24	-20000

Bury

400-082-000

Income or Loss from Partnerships and S Corporations

		Total
25	Passive loss allowed	5000
26	Passive income	500
27	Non-passive loss	6000
28	Section 179 expense	990
29	Non-passive income	1500
30	Add lines 26 and 29	2000
31	Add lines 25, 27 and 28	-11990
32	Partnership and S corporation income or loss. Combine lines 30 and 31	-9990
33	Interest and dividends if included in line 32. Do not include Massachusetts bank interest. Enter here and include in Schedule B, line 3	
34	Interest from Massachusetts banks if included in line 32 Enter here and include in Form 1, line 5a or Form 1-NR/PY, line 7a	9
35	Total income or loss from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32	-9999

Income or Loss from Estates and Trusts

36	Passive deduction or loss allowed	20000
37	Passive income	30000
38	Non-passive deduction or loss	100000
39	Non-passive other income	10000
40	Add lines 37 and 39	40000
41	Add lines 36 and 38	-120000
42	Estate and trust income or loss. Combine lines 40 and 41	-80000
43	Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 42	
44	Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 43 from line 42	-80000
45	Interest and dividends if included in line 44. Do not include Massachusetts bank interest. Enter here and include in Schedule B, line 3	20000
46	Adjustments to 5.3% income	
47	Subtotal. Combine line 45 and 46	20000
48	Income or loss from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 47 from 44	-100000

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

49	Excess inclusion	
50	Taxable income or net loss	-10000
51	Income	40000
52	Combine line 50 and line 51	30000

Farm Income

53	Net farm rental income or loss	-850000
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Summary

54	Income or loss. Combine lines 24, 35, 48, 52 and 53	-949999
55	Massachusetts differences. Attach explanation	-50000
56	Abandoned building renovation deduction	
57	Total income or loss. Combine lines 55 and 56 and subtract from line 54 Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	-999999



SOCIAL SECURITY NUMBER

400082000

Other Credits Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**20****Part 1. Credits**

Lead Paint	▶ 1	,	,	1.00
Economic Opportunity Area	▶ 2	,	,	2.00
Full Employment	▶ 3	,	,	3.00
Septic	▶ 4	,	,	4.00
Brownfields	▶ 5	,	,	5.00
Enter certificate number ▶	2008001000			
Low-Income Housing	▶ 6	,	,	6.00
Historic Rehabilitation	▶ 7	,	,	7.00
Home Energy Efficiency	▶ 8	,	,	9.00
Film Incentive	▶ 9	,	,	8.00
Enter certificate number ▶	2008001030			
Medical Device	▶ 10	,	,	5.00
Enter certificate number ▶	2008001040			

Add lines 1 through 10. Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 12 through 14, if applicable.
Full-year residents, also complete lines 12 through 15.

Part 2. Credits for Full-Year and Part-Year Residents Only

Income tax paid to another state or jurisdiction	▶ 12	,	,	400.00
Enter two-letter state or jurisdictional postal code ▶	NY ▶			
Solar wind and energy	▶ 13	,	,	88.00

Part 3. Totals

Add lines 12 and 13. Part-year residents, enter the result here and on Form 1-NR/PY, line 34	14	,	,	488.00
Full-year residents only. Add lines 11 and 14. Enter the result here and on Form 1, line 29	15	,	,	.00



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

Bury

400082000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19 and/or claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34 you must complete and enclose the following schedule(s) with your return.

Other Income Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**20**

Alimony received (from U.S. return) (full- and part-year residents only; see instructions)	▶ 1	,	300.00
Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions)	▶ 2	,	100.00
Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0"	▶ 3	,	400.00
Note: Gambling losses are not deductible under Massachusetts law. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.			
Fees and other 5.3% income. Not less than "0"	▶ 4	,	200.00
Total other 5.3% income. Add lines 1 through 4. Not less than "0." Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11	▶ 5	,	1,000.00

Other Deductions Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

Allowable employee business expenses (from worksheet in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 1	,	20.00
Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 2	,	10.00
Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY	▶ 3	,	19.00
Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below	▶ 4	,	22.00
Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F			
Income exempt under U.S. tax treaty			
Moving expenses	▶ 5	,	40.00
Medical savings account deduction	▶ 6	,	.00
Self-employed health insurance deduction (see instructions)	▶ 7	,	98.00
Health savings accounts deduction	▶ 8	,	52.00
Certain qualified deductions from U.S. Form 1040 (see instructions)			
Certain business expenses from U.S. Form 1040 (see instructions)	▶ 9	,	.00
Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12)	▶ 10	,	.00
College Tuition Deduction (from worksheet in instructions)	▶ 11	,	27.00
Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions)	▶ 12	,	30.00
Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions)	▶ 13	,	26.00
Claim of right deduction	▶ 14	,	.00
Commuter deduction (from worksheet in instructions)	▶ 15	,	75.00
Total other deductions. Add lines 1 through 15. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19	▶ 16	,	419.00



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

Bury

400082000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2009 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Circuit Breaker Credit

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

20

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 Yankee Way

Boston

MA 02123-0132

Living quarters status during 2008: ☒ Homeowner

Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instr.)

Note: If you moved during the year, see reverse.

Homeowners only, enter assessed value of principal residence as of January 1, 2008. If over \$793,000, you do not qualify for this credit. See instructions

2 650,000.00

Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse).....3

64,690.00

Total Social Security benefits received.....4

222.00

Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return.....5

588.00

Miscellaneous income, including cash public assistance.....6

.00

Massachusetts total income. Add lines 3 through 6.....7

65,500.00

Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d).....8

6,900.00

Qualifying income. Subtract line 8 from line 7.....9

58,600.00

You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$49,000; or you are filing as "Head of household," and line 9 is greater than \$62,000; or you are filing as "Married filing jointly," and line 9 is greater than \$74,000.

If you filled in "Homeowner" in line 1, complete lines 10-17; if "Renter," skip to line 18.

Real estate taxes paid in calendar year 2008 for your principal residence. See instructions.....10

6,100.00

Adjustments to real estate taxes (from line 4 of Schedule CB, line 14 worksheet on reverse).....11

100.00

Subtract line 11 from line 10.....12

6,000.00

Enter 50% (.50) of water and sewer use charges paid in 2008 (see instructions).....13

260.00

Add lines 12 and 13.....14

6,260.00

Income threshold. Multiply line 9 by 10% (.10).....15

5,860.00

Subtract line 15 from line 14. If "0" or less, you do not qualify for this credit.....16

400.00

Enter the lesser of line 16 or \$930 here and on Form 1, line 41 or Form 1-NR/PY, line 45.....17

400.00

If you filled in "Renter" in line 1, complete lines 18-21.

Enter total amount of rent paid for your principal residence in 2008: a. , .00 ÷ 4 =18

.00

Landlord's name and address.....

Income threshold. Multiply line 9 by 10% (.10).....19

.00

Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit.....20

.00

Enter the lesser of line 20 or \$930 here and on Form 1, line 41 or Form 1-NR/PY, line 45.....21

.00